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wherein [besides] in addition to the lower gap layer, an insulating layer is formed between the monitor element and the lower shielding layer to be exposed from [the ABS] an air-bearing-surface (ABS) side, and the distance between the monitor element and the lower shielding layer on the ABS side is larger than that between the magnetoresistive elements and the lower shielding layer on the ABS side.

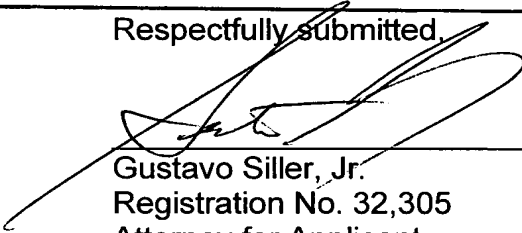
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A2

9. (Amended) A substrate having magnetoresistive elements, comprising:
a lower shielding later formed on a substrate,
a lower gap layer formed on the lower shielding layer,
a plurality of magnetoresistive elements each having a multilayer film exhibiting a magnetoresistive effect, [and]
electrode layers conducting to the multilayer film, [and]
a processing monitor element having the same structure as the magnetoresistive elements, [these] the magnetoresistive and processing monitor elements being arranged on the lower gap layer,

wherein [besides] in addition to an upper gap layer, an insulating layer is formed on the magnetoresistive elements and the monitor element to be exposed from [the ABS] an air-bearing-surface (ABS) side, and the distance between the monitor element and an upper shielding layer formed on the upper gap layer on the ABS side is larger than that between the magnetoresistive elements and the upper shielding layer on the ABS side.

Respectfully submitted,


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